IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 5TH JULY 2007 / 14TH ASHADHA 1929

WP(C).No. 20569 of 2007(W)

PETITIONER:

M/S. MATHEWSONS EXPORTS AND IMPORTS (P) LTD.,
MATHEWSONS BUILDINGS,
NEAR ST.ANTONY'S CHURCH, KALOOR,
COCHIN – 682 017.
REPRESENTED BY IT'S MANAGING DIRECTOR BEBY MATHEW.

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSMT.),
SPECIAL CIRCLE, (PRODUCE) MATTANCHERRY.

2. THE DEPUTY COMMISSIONER (APPEALS) III,
COMMERCIAL TAXES ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 20569 of 2007

Dated, this the 5th day of July, 2007

J U D G M E N T

Petitioner is challenging Ext.P3 order, whereunder the appellate authority directed payment of 50% of the disputed tax, as condition for stay against recovery of KGST and CST arrears for the year 2001-02 during pendency of the appeal filed by the petitioner. Even though there is no scope for considering merits of the case in detail but having regard to the contentions raised, Ext.P3 is modified, reducing payment to 1/3rd instead of 50% of the tax demanded. Petitioner is granted time till 31/07/2007 to make payment.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg